

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO, WESTERN DIVISION

Mrs. Jacqueline Kohake
c/o Attoreny Arthur W. Harmon, Jr.
8549 Montgomery Road
Cincinnati, Ohio 45236

PLAINTIFF

vs.

UNITED DEPARTMENT OF TREASURY
1500 Pennsylvania Avenue NW
Washington, DC 20220

DEFENDANT

COMPLAINT FOR INJUNCTIVE RELIEF

1. This is an action under the Freedom of Information Act, 5 U.S.C. §552, for injunctive and other appropriate relief and seeking the disclosure and release of agency records improperly withheld from plaintiff by defendant U.S. Treasury (Treasury) and its component Internal Revenue Service (IRS).

Jurisdiction and Venue

2. This Court has both subject matter jurisdiction over the action and personal jurisdiction over the parties pursuant to 5 U.S.C. §552(a)(4)(B). This Court also has jurisdiction over this action pursuant to 28 U.S.C. §1331 and 26 U.S.C. § 6103 (e)(1)(E)(ii); §6103(e)(3)(b) and §6110. Venue lies in this District under 5 U.S.C. §552(A)(4)(B).
3. Plaintiff, Jacqueline Kohake is an heir at law next of kin of William Rueben Meadors/Meadows/Medders/Meaders/Meders and Racheal Clairanda Meadors King [both hereinafter referred to as William Rueben Meadors]. This relationship has been established with the Defendants who have recognized and admitted to Plaintiff Kohake's relationship with the above-mentioned persons.
4. Defendant Treasury is a Department of the Executive Branch of the United States Government, and includes component entity IRS. The Treasury is an agency within the meaning of 5 U.S.C. §552(f).

Estate of William Rueben Meadors

5. William Rueben Meadors was declared dead by Pennsylvania Probate Court indicating that he died in 1939. At the time of his death William Rueben Meadors was the owner of an interest in land in Texas in which he received royalties from oil produced from the land.

Civil Action No.

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U.S. DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
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6. It has been determined that since his death the IRS has been receiving tax revenues and/or returns regarding the William Rueben Meadors Estate.
7. These records are presently in the custody of the I.R.S.

Plaintiff's FOIA Requests and Defendant's Failure to Respond

8. On July 23, 2012 by her attorney the Plaintiff a submitted Freedom of Information request for "All estate tax returns and return information and any documents or material relating to the Estate of William Ruben Meadors aka Meadows aka Medders aka Meaders aka Meder, etc. and for Racheal Clairanda Meadors King." Attached to said request were documents from the Allegheny County Pennsylvania Court regarding the Estate of William Rueben Meadors indicating that the Plaintiff is a next of kin and an heir of said Estate. Also attached to the request were birth and death records establishing the relationship between the Plaintiff and William Rueben Meadors. This request was sent to the I.R.S. Disclosure Office 9.
9. On August 6, 2012 counsel for Plaintiff received a reply letter from Ms. Marcia Browning an IRS Disclosure Specialist from Disclosure Office 13 requesting counsel to submit form 8821 which is a tax authorization form allowing counsel to correspond with the I.R.S regarding this matter and which required counsel to identify the tax identification number for the Estate of William Rueben Meadors. Following a conversation between counsel and Ms. Browning on September 4, 2012 counsel submitted said 8812 form including the Estate EIN number.
10. On September 13, 2012 Counsel next received a letter from Ms. Ava F. Littlejohn the Disclosure Manger from Disclosure Office 5 asking counsel to submit the Estate Tax Identification number for the Estate which has already been submitted. The letter indicated that the twenty day time period to comply with the request would not begin until the tax identification number was received. However as already stated, the tax identification number had already been supplied.
11. On early October, 2012 in a telephone conversation with Kathy Pierce from Disclosure Office 5 counsel was informed that the required relationship between Plaintiff and the decedent, William Rueben Meadors, had been properly established. As a result counsel sent a letter to Ms. Kathy Pierce indicating that it had been seventy-nine days from the initial request and no extension had been asked or given. Counsel also notified Ms. Pierce of his frustration with not receiving the requested information.
12. In a subsequent conversation with Ms. Pierce on October 30, 2012 counsel was informed that the FOIA request had been closed due to the failure to submit the tax identification number for the Estate of William Rueben Meadors. Counsel informed Ms. Pierce that the requested identification number had already been submitted and that the case should not have been closed. Ms. Pierce then informed counsel that she would look into the matter and get back with me. Counsel has not received any further correspondence from Ms. Pierce and no records have been disclosed and no extension requested.

WHEREFORE, plaintiff prays that this Court:

- A. order Defendant to disclose the requested records in their entireties and make copies available to Plaintiff;
- B. provide for expeditious proceedings in this matter;
- C. award Plaintiff its costs and reasonable attorney fees incurred in this action, and
- D. grant such other relief as the Court may deem just and proper.

Respectfully submitted,

/s/Arthur W. Harmon, Jr.

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